

divulge or make public any report of a corporation required to be made to it by this section. The State Tax Commission shall prepare and keep a record book, upon which it shall enter a correct list of all the corporations and banks which it has assessed for taxation, and said record shall show the assessed valuation placed upon same by it: *Provided*, that the reports required to be made by this section may be examined, upon application, by the solicitor of the State for the district in which the corporation has its principal office, or in any investigation by the board of commissioners of a county the reports of corporations having their principal office in such county may be examined upon order of the board of county commissioners or their authorized representative.

Record book.

Proviso: Examination of reports by solicitors.

Investigations by county commissioners.

Sec. 43a. *Reports of names of officers and employees to be made to the State Tax Commission.*

That in addition to the information required by the preceding section to be reported to the State Tax Commission by domestic corporations, all corporations, both domestic and foreign, doing business in this State and required by any section of the Revenue and Machinery Acts to make report to the State Tax Commission, and every person, firm, or company not incorporated, including the State Auditor and the disbursing officer of every State institution or any agency receiving aid from the State Government, shall be required to report to the State Tax Commission the names and place of residence of all officers and employees of such corporations, persons, firms, or companies not incorporated, who were paid by such corporations, persons, firms, or companies not incorporated, salaries, wages, fees, or commissions for the twelve months ending January first, nineteen hundred and twenty-one, and annually thereafter during the month of January for the preceding calendar year, in excess of one thousand dollars for unmarried persons, and in excess of one thousand five hundred dollars for married persons and widows and widowers having minor child or children, and the total amount of such compensation for said period. All such corporations shall be liable for penalties provided in section 82 of the Revenue Act for failure to make report as required by this section. Every person, firm, or company not incorporated failing to comply with the provisions of this section shall be liable for the payment of the tax upon such income as they failed to report as required by this section: *Provided*, that if a person, firm, company, or corporation is without knowledge that the persons to whom salaries, wages, fees, or commissions have been paid is married or unmarried, and is unable to ascertain such fact in each case reported, the names of such persons who receive salaries, wages, fees, or commissions in excess of the minimum exemption shall be reported.

Reports of officers and employees by corporations.

By firms or companies not incorporated.
By State Auditor.
By State institutions or agencies.

Penalties for failure to report.

Liability for failure to report.

Proviso: Payments in excess of minimum exemption of income to be reported.